

# TRIPURA GAZETTE



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## EXTRAORDINARY ISSUE

*Agartala, Thursday, November 2, 2023 A. D., Kartika 11, 1945 S. E.*

**PART-I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)TAX/GST/2023(Part-III)

Dated, Agartala, the 2nd November, 2023.

#### Notification No. 11/2023-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29<sup>th</sup> June, 2017, namely: -

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim;  <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;"

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), Central Goods and Service Tax Act, 2017 (12 of 2017) and the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2023.

By Order of the Governor,  
**Signed by Rakhi Biswas**  
**Date: 02-11-2023 11:35:40**  
**Reason: Approved**  
(Rakhi Biswas, TCS-SSG)  
Ex-Officio Additional Secretary  
Finance Department  
Government of Tripura

Note:- The principal notification No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> day of June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated the 29<sup>th</sup> day of June, 2017 and was last amended by notification No. 09/2023-State Tax (Rate) dated the 9<sup>th</sup> August, 2023 published in the Tripura Gazette, Extraordinary Issue, vide number 1163 dated the 10<sup>th</sup> August, 2023.

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